

Washington State Auditor's Office

Audit Report

Audit Services

Report No. 5810

**DEPARTMENT OF FISH AND WILDLIFE
MIGRATORY WATERFOWL ART COMMITTEE**

Agency No. 477

July 1, 1995 Through June 30, 1996

Issue Date: May 9, 1997

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DEPARTMENT OF FISH AND WILDLIFE
MIGRATORY WATERFOWL ART COMMITTEE
Agency No. 477
July 1, 1995 Through June 30, 1996

Independent Auditor's Report On Compliance With State Laws And Regulations

We have audited the accompanying schedule that summarizes the reported financial data of the Migratory Waterfowl Program, as listed in the table of contents, of the Department of Fish and Wildlife Migratory Waterfowl Art Committee, as of and for the fiscal year ended June 30, 1996, and have issued our report thereon dated March 31, 1997.

We also performed tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.88.160(6). This statute requires the State Auditor to inquire as to whether the department and the committee complied with the laws, regulations, and the *Constitution of the State of Washington*.

Compliance with these requirements is the responsibility of the department's and committee's management. Our responsibility is to make a reasonable effort to identify any instances of misfeasance, malfeasance or nonfeasance in office on the part of any public officer or employee and to report any such instance to the department and committee and the Attorney General. However, the objective of our audit of the financial schedules was not to provide an overall opinion on compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items we tested, the Department of Fish and Wildlife Migratory Waterfowl Art Committee complied with applicable laws and regulations. With respect to items not tested, nothing came to our attention that caused us to believe that the department and committee had not complied with applicable laws and regulations.

This report is intended for the information of the management and to meet our statutory reporting obligations. However, this report is a matter of public record and its distribution is not limited.

BRIAN SONNTAG, CGFM
STATE AUDITOR

March 31, 1997

DEPARTMENT OF FISH AND WILDLIFE
MIGRATORY WATERFOWL ART COMMITTEE
Agency No. 477
July 1, 1995 Through June 30, 1996

Independent Auditor's Financial Report

We have audited the accompanying schedules that summarize the reported financial data of the Migratory Waterfowl Program of the Department of Fish and Wildlife Migratory Waterfowl Art Committee, as of and for the fiscal year ended June 30, 1996, as listed in the table of contents. These schedules are the responsibility of the department's and committee's management. Our responsibility is to express an opinion on these financial schedules based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial schedules referred to above present fairly, in all material respects, the financial data of the Migratory Waterfowl Program of the Department of Fish and Wildlife Migratory Waterfowl Art Committee at June 30, 1996, in conformity with generally accepted accounting principles.

BRIAN SONNTAG, CGFM
STATE AUDITOR

March 31, 1997